

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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UNITED STATES OF AMERICA,

Plaintiff,

v.

LYNN N. EALY,

Defendant.

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Case No. 1:05-cr-58-01

Hon. Richard Alan Enslen

**ORDER**

Defendant Lynn N. Ealy, having been duly convicted and sentenced on three counts of income tax evasion (which convictions and sentence were affirmed on appeal), now moves for relief from judgment pursuant to Federal Rule of Civil Procedure 60(b). Defendant argues that because his home in Traverse City, Michigan is not within the special territorial jurisdiction of the United States, he cannot be prosecuted for acts of income tax evasion committed there.

Defendant's argument fundamentally misunderstands the jurisdictional basis for the prohibition of income tax evasion. While some statutes limit their application to acts committed "within the special maritime and territorial jurisdiction of the United States[,]" as defined under 18 U.S.C. § 7, the income tax evasion statute does not limit its jurisdiction to the special maritime and territorial jurisdiction of the United States. *See* 26 U.S.C. § 7201; *see also* 18 U.S.C. § 3231. Defendant's arguments that the Court's jurisdiction is so limited have no basis in federal precedent and have been specifically rejected by the Sixth Circuit Court of Appeals, among other courts. *United States v. Russell*, 86 A.F.T.R.2d 2000-7253, 2000 WL 1871700, \*1 (6th Cir. Dec. 13, 2000); *McFerren v. United States*, 1993 WL 80267, \*1 (6th Cir. Mar. 22, 1993); *United States v. Lussier*,

929 F.2d 25, 27 (1st Cir. 1991); *United States v. Koliboski*, 732 F.2d 1328, 1329-30 (7th Cir. 1984); *United States v. Drefke*, 707 F.2d 978 (8th Cir. 1983); *United States v. Przybyla*, 737 F.2d 828, 829 (9th Cir. 1984).

**THEREFORE, IT IS HEREBY ORDERED** that Defendant Lynn N. Ealy's Motion Pursuant to Federal Rule of Civil Procedure 60(b) (Dkt. No. 94) is **DENIED**.

Dated in Kalamazoo, MI:  
July 2, 2007

/s/Richard Alan Enslen  
Richard Alan Enslen  
Senior United States District Judge